Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44329 of 2026
and W.M.P.No.49713 of 2026

CNR: {HCMA012577952026}

M/s.D.M.Silks
Rep. by its Proprietor
Mrs. GEETHA SAMPATH
No. 59, Karikkinil Amarndhaval Kovil Street,
Kanchipuram 631501.

..Petitioner(s)

Vs

The State Tax officer(FAC)
O/o.The Commercial Tax officer
Kancheepuram Assessment circle
CT Building,
First floor,
Collectorate campus
Kancheepuram-631501

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned proceedings passed by the Respondent in respect of GSTIN 33ABGPS9005G1ZP/2019-2020 dated 21.08.2024, along with the consequential Summary of Order in FORM GST DRC-07 bearing Reference No. ZD3308241845180 dated 21.08.2024, passed under Section 73 of the TNGST Act, 2017, and to quash the same.

For Petitioner(s): Ms.M.Priya Dharshini

For Respondent(s): Mr.I.Dinesh,
Additional Government Pleader (T)

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ORDER

Though the petitioner has challenged the order passed by the first respondent dated 21.08.2024, the learned counsel for the petitioner, after making lengthy arguments, seeks leave of this Court to file a statutory appeal. She further submits that the petitioner is ready and willing to pay an additional 5% of the disputed tax amount over and above the statutory pre-deposit of 10%, which required for filing the appeal. She has also made an endorsement that effect in the case bundle.

2. The learned Additional Government Pleader appearing for the respondent has no objection and agrees to the submission made by the learned counsel for the petitioner.

3. Recording the said submissions, this Writ Petition is dismissed with a liberty to the petitioner to file an appeal before the appellate authority, subject to the condition that the petitioner pays an additional 5% of the disputed tax amount over and above the mandatory statutory pre-deposit of 10%, within a period of two (2) weeks from the date of receipt of a copy of this order. Upon fulfillment of this condition, the Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing a sufficient opportunity of being heard to the petitioner, as

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expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

VM

To:

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KRISHNAN RAMASAMY, J.

VM

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